

**QUARTERLY UNIFIED EMPLOYER ASSESSMENT**

**Municipal Self-Insurers Remittance Form**

State of New York - Workers' Compensation Board

**A. Municipal Self-Insurer Information**

1. WCB Identification Number: \_\_\_\_\_ "W Number"  
 2. Name of Municipal Self-Insured Employer: \_\_\_\_\_

*Note: Additional employers covered under the W number shown must be reported on the Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-4.1)*

3. FEIN: \_\_\_\_\_

4. Mailing Address: \_\_\_\_\_  
 Number and Street City State Zip Code

**B. Reporting Period**

1. Calendar Year: \_\_\_\_\_  
 2. Quarter Ending: \_\_\_\_\_

<b>Q1:</b> Payroll for period January 1 – March 31	Form & payment postmarked by April 30
<b>Q2:</b> Payroll for period April 1 – June 30	Form & payment postmarked by July 31
<b>Q3:</b> Payroll for period July 1 – September 30	Form & payment postmarked by October 31
<b>Q4:</b> Payroll for period October 1 – December 31	Form & payment postmarked by January 31

**C. Basis for Assessment**

(1) Payroll Class Code	(2) Description	(3) Quarterly Payroll Dollars	(4) Loss Cost Per Hundred Dollars of Payroll	(5) Total Loss Cost (3) x (4) divided by \$100
Various	School District - All Employees		\$0.50	
Various	All Other Municipal Employees		\$1.80	
<b>(6) Subtotal Payroll</b>				
<b>(7) Excluded Payroll Not Subject to Assessment (if applicable)</b>				
<b>(8) Total Payroll = (6) + (7)</b>				
			<b>(9) Total Loss Cost</b>	
			<b>(10) Assessment Rate</b>	13.8%
			<b>(11) Total Assessment Due</b>	

**D. Certification**

*The undersigned certifies that the information presented herein, including all applicable addendums, has been examined and is a true, correct and complete report made in good faith.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
E-Mail

# Instructions for Completing Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form

## General Instructions

1. The *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)* must be completed each quarter on a calendar year basis by every active municipal self-insured employer and submitted, with payment, within thirty days of the end of the quarter.
2. Additional municipal employers covered under the W number shown must be reported on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-4.1)* such as those covered under a county plan or municipal group.
3. Questions about the form or process should be directed to [WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov).
4. Checks are to be made payable to the Chair, NYS Workers' Compensation Board.
5. To ensure the proper application of payment please include W Number and applicable quarter on check.
6. This report and corresponding payment, along with applicable addendum, must be submitted quarterly by every municipal employer actively self-insured for workers' compensation. Employers that discontinued their self-insurance program (i.e., inactive self-insurers) and employers actively or inactively self-insured for disability benefits do not have to submit.

**Submit completed form via e-mail to:**

[WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov)

and mail check to address below

**Or mail completed form and check to:**

*New York State Workers' Compensation Board*

*328 State Street*

*Finance Unit, Room 331*

*Schenectady, NY 12305-2318*

## Municipal Self-Insurer Information

1. The WCB Identification Number or "W Number" as assigned to the municipal self-insurer when approved to self-insure.
2. The Name of the Municipal Self-Insured Employer must be the full legal name of the employer approved to self-insure.
3. The FEIN, or Federal Employer Identification Number, must be reported for the municipal self-insurer. Additional municipal employers covered under the W number shown must be reported on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-4.1)* such as those covered under a county plan or municipal group.
4. The full mailing address of the municipal self-insurer to be used for all correspondence related to the unified assessment must be provided.

## Basis for Assessment

1. A blended rate for municipal payroll will be used and there is no need to breakout by class.
2. Payroll must be broken out between employers which are school districts and all other municipal employers.
3. Total quarterly payroll associated with either the school district and/or all other types of municipal self-insurers.
4. The loss cost per hundred dollars of payroll for municipal employers and school districts is set annually by the Chair. The rates are shown on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)*.
5. The total loss cost is determined by multiplying the payroll by the loss cost shown and dividing by \$100.
6. Subtotal of payroll reported on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)*.
7. Excluded payroll not subject to assessment.
8. With limited exception, total payroll should agree with that reported on the *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)*; specifically, Part A Line 1 Total Remuneration Paid This Quarter. If total quarterly payroll does not agree with NYS-45, please provide reconciliation. No payroll caps are to be applied.
9. Equal to the sum of all of the loss cost by payroll class shown.
10. The assessment rate for the rating period established by the Chair pursuant to WCL Section 151. This can be found on the WCB's website -- [www.wcb.ny.gov](http://www.wcb.ny.gov).
11. The total assessment due is equal to the total loss cost multiplied by the assessment rate.

## Certification

***In accordance with WCL Section 151 the Chair may conduct periodic audits of any self-insurer on any information relevant to the payment or calculation of assessments. If a self-insurer underpays an assessment as a result of inaccurate reporting the self-insurer shall pay the full amount of the underpaid assessment along with interest at the rate of 9% per annum. Further, in the event that it is determined that the payer knew or should have known that the reported information was inaccurate an additional penalty of up to 20% may be imposed. The failure of a self-insurer to timely remit assessment payments and required reports shall constitute good cause for revocation of self-insured status. An employer that knowingly makes a material misrepresentation of information required for the purposes of assessments shall be guilty of a class E felony.***



# Instructions for Completing Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form Payroll by FEIN Addendum

## General Instructions

1. The *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)* must be completed each quarter on a calendar year basis by every active municipal self-insured employer and submitted, with payment, within thirty days of the end of the quarter.
2. The *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-4.1)* is required when more than one employer is approved to self-insure on a consolidated basis under the W number shown.
3. The payroll by class code reported on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)* must include all employers listed here.
4. Questions about the form or process should be directed to [WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov).
5. This addendum, if applicable, must be sent quarterly with the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (GA-4)*.

## Municipal Self-Insurer Information

1. The WCB Identification Number or "W number" as assigned to the municipal self-insurer when approved to self-insure.
2. The Name of the Municipal Self-Insured employer must be the full legal name of the municipal employer, county plan or group approved to self-insure.

## Municipal Employers Covered Under the W Number

1. The FEIN, or Federal Employer Identification Number, must be reported for the municipal self-insurer and all other employers approved to self-insure on a consolidated basis under the W number assigned (including members of a group or county plan).
2. The municipal self-insured employer name should be the full legal name of the employer approved to self-insure.
3. Total quarterly payroll associated with the FEIN number.
4. Excluded payroll not subject to assessment.
5. Subtotal of payroll subject to assessment of the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN*
6. Subtotal of excluded payroll not subject to the assessment of the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (GA-4.1)*.
7. Total payroll and excluded payroll if applicable. With limited exception, total payroll should agree with that reported on the *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)*; specifically, Part A Line 1 Total Remuneration Paid This Quarter. If total quarterly payroll does not agree with NYS-45, please provide reconciliation. No payroll caps are to be applied.